

Report on the

# Office of Judge of Probate

Cherokee County, Alabama

October 1, 2015 through September 30, 2020

Filed: December 10, 2021



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*





Rachel Laurie Riddle  
*Chief Examiner*

**State of Alabama**  
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Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Judge of Probate, Cherokee County, Alabama, for the period October 1, 2015 through September 30, 2020. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the results of the examination.

Respectfully submitted,

BriAnna B. Upchurch  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Judge of Probate  
Cherokee County, Alabama  
October 1, 2015 through September 30, 2020**

The Office of Judge of Probate, Cherokee County, Alabama is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on certain business or professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, and marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. The Office is also responsible for the assessment and collection of ad valorem taxes and casual sales and use tax on motor vehicles, in accordance with the *Code of Alabama 1975*, Section 45-10-201. All fees and taxes collected are distributed in accordance with prevailing statutes.

Honorable J. Kirk Day served as Judge of Probate from the beginning of the examination period through October 11, 2017. Honorable Wes Mobley served as Special Judge of Probate from October 12, 2017 through November 30, 2017. Honorable Tim Burgess served as Judge of Probate beginning on December 1, 2017 through the end of the examination period.

Exhibits 1, 7, 13, 19, and 25 contain information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibits 2 through 6, Exhibits 8 through 12, Exhibits 14 through 18, Exhibits 20 through 24, and Exhibits 26 through 30 provide information on the ad valorem taxes that were assessed and collected by the Judge of Probate during the examination period. Ad valorem taxes were assessed based on the rates shown on Exhibit 31 for the State, County, Board of Education and the various municipalities. Exhibit 32 provides information on the receipts, disbursements, and balances of the Special Licensing Officials' Fund.

This report presents the results of an examination of the Judge of Probate and a review of the Judge of Probate's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

### **FINDING**

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings, and it is summarized below.

- ◆ 2020-001 relates to the failure of the Probate Judge to have controls in place to ensure taxes, licenses, and fees are properly reported in the accounting system.

### **EXIT CONFERENCE**

The Officials were invited to an exit conference to discuss the results of the report. Individuals in attendance were: Tim Burgess, Judge of Probate; and a representative of the Department of Examiners of Public Accounts: BriAnna Upchurch, Audit Manager.

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*Schedule of State and Local  
Compliance and Other Findings*

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## *Schedule of State and Local Compliance and Other Findings*

### *October 1, 2015 through September 30, 2020*

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Ref. No.	Finding/Noncompliance
2020-001	<p><b><u>Finding:</u></b></p> <p>The Minimum Accounting Requirements, prescribed by the Chief Examiner of Public Accounts under the authority of <i>Code of Alabama 1975</i>, Section 41-5A-21, require the Probate Judge to establish a control environment to provide reasonable assurance that the requirements of the office are achieved. This includes having procedures in place to ensure taxes, licenses and fees are properly reported in the accounting system. Collection and distribution reports contained numerous errors. Reports had to be corrected and regenerated by the software company multiple times before accurate amounts were included in the reports. Controls were not in place to ensure all taxes, licenses and fees were properly reported in the accounting system. Manual procedures were implemented to ensure amounts were collected and distributed properly, but errors in the accounting system increase the risk that taxes, licenses and fees could be incorrectly collected, distributed and reported.</p> <p><b><u>Recommendation:</u></b></p> <p>Controls should be implemented to ensure taxes, licenses and fees are properly reported in the accounting system.</p>

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# *Financial Information*

***Summary of Receipts and Disbursements***  
***October 1, 2019 through September 30, 2020***

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
<b><u>Receipts</u></b>								
Motor Vehicle License	\$ 911,335.36	\$ 75,596.70	\$ 3,168.00	\$ 25,847.96	\$ 825.00	\$ 80,382.36	\$	\$ 1,097,155.38
Business-Privilege License	15,732.79	27,273.76				6,221.98		49,228.53
Recordation Tax	208,760.81	102,949.58				81,637.69		393,348.08
Drivers License	132,472.00	5,709.00			2,030.70			140,211.70
Marriage License	11,940.00					2,986.00		14,926.00
Store License	439.25	1,587.88				809.36		2,836.49
Conservation License	10,467.95					474.40		10,942.35
Boat Registrations	104,007.00					10,418.00		114,425.00
Title Fees	69,985.00					13,980.00		83,965.00
Temporary Tags	141.00					70.50		211.50
Ad Valorem Tax	250,695.41	517,835.11	849,413.82	47,679.84		63,341.37		1,728,965.55
Casual Sales Tax - Motor Vehicle and Boat	557,931.36	286,227.13		28,560.85		45,932.60		918,651.94
Reinstatement Fees	37,940.00				3,230.00	3,230.00		44,400.00
Interest Earned		1,193.53						1,193.53
Other Fees						35,734.00		35,734.00
Probate Court							89,429.45	89,429.45
Fiduciary Funds							13,737.86	13,737.86
Total Receipts	2,311,847.93	1,018,372.69	852,581.82	102,088.65	6,085.70	345,218.26	103,167.31	4,739,362.36
<b><u>Disbursements</u></b>								
Remittances:								
Taxes, Licenses and Fees	2,311,847.93	1,018,372.69	852,581.82	102,088.65	6,085.70	345,218.26		4,636,195.05
Probate Court							89,429.45	89,429.45
Fiduciary Funds							10,040.63	10,040.63
Total Disbursements	2,311,847.93	1,018,372.69	852,581.82	102,088.65	6,085.70	345,218.26	99,470.08	4,735,665.13
Beginning Amounts Not Due To Be Remitted:								
Fiduciary Funds							382,316.95	382,316.95
Ending Amounts Not Due To Be Remitted:								
Fiduciary Funds							386,014.18	386,014.18
Balance Left To Be Settled at September 30, 2020	\$	\$	\$	\$	\$	\$	\$	\$



***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2019 through September 30, 2020***

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Commissions	Total
Assessed Valuations	41,037,780	41,037,780	41,037,780	10,348,420		
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 266,745.57	\$ 554,010.03	\$ 902,831.16	\$ 51,742.10	\$	\$ 1,775,328.86
Interest	646.63	1,348.52	2,192.70	114.29		4,302.14
Penalties	117.24	244.00	396.72	18.32		776.28
Credit Vouchers Redeemed	(7,064.21)	(18,905.45)	(17,972.80)	(1,438.32)		(45,380.78)
Receipts for Credit	(993.54)	(4,290.62)	(2,641.71)	(247.08)		(8,172.95)
Sub-Total	259,451.69	532,406.48	884,806.07	50,189.31		1,726,853.55
Commissions Allowed	(9,812.28)	(15,627.37)	(35,392.25)	(2,509.47)	63,341.37	
Redemption Fees	1,056.00	1,056.00				2,112.00
Total	250,695.41	517,835.11	849,413.82	47,679.84	63,341.37	1,728,965.55
<b><u>Disbursements</u></b>						
Remittances	250,695.41	517,835.11	849,413.82	47,679.84	63,341.37	1,728,965.55
Total	\$ 250,695.41	\$ 517,835.11	\$ 849,413.82	\$ 47,679.84	\$ 63,341.37	\$ 1,728,965.55

***State Motor Vehicle Ad Valorem Taxes***  
***October 1, 2019 through September 30, 2020***

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	41,037,780	41,037,780	41,037,780	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 102,594.45	\$ 41,037.78	\$ 123,113.34	\$ 266,745.57
Interest	248.75	99.49	298.39	646.63
Penalties	45.12	18.01	54.11	117.24
Credit Vouchers Redeemed	(2,717.01)	(1,086.78)	(3,260.42)	(7,064.21)
Receipt for Credit	(382.13)	(152.85)	(458.56)	(993.54)
Sub-Total	99,789.18	39,915.65	119,746.86	259,451.69
Commissions Allowed	(3,425.78)	(1,596.63)	(4,789.87)	(9,812.28)
Redemption Fees	1,056.00			1,056.00
Total	97,419.40	38,319.02	114,956.99	250,695.41
<b><u>Disbursements</u></b>				
Remittances	97,419.40	38,319.02	114,956.99	250,695.41
Total	\$ 97,419.40	\$ 38,319.02	\$ 114,956.99	\$ 250,695.41

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2019 through September 30, 2020**

	General	Road and Bridge	Cherokee County Hospital Board	Fire Tax	Rescue Tax	Total
Assessed Valuations	41,037,780	41,037,780	41,037,780	41,037,780	41,037,780	
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 205,188.90	\$ 102,594.45	\$ 164,151.12	\$ 61,556.67	\$ 20,518.89	\$ 554,010.03
Interest	499.48	249.74	399.57	149.81	49.92	1,348.52
Penalties	90.39	45.18	72.28	27.15	9.00	244.00
Credit Vouchers Redeemed	(7,001.98)	(3,501.08)	(5,601.67)	(2,100.58)	(700.14)	(18,905.45)
Receipts for Credit	(1,589.13)	(794.57)	(1,271.28)	(476.75)	(158.89)	(4,290.62)
Sub-Total	197,187.66	98,593.72	157,750.02	59,156.30	19,718.78	532,406.48
Commissions Allowed	(5,373.62)	(3,943.75)	(6,310.00)			(15,627.37)
Redemption Fees	1,056.00					1,056.00
Total	192,870.04	94,649.97	151,440.02	59,156.30	19,718.78	517,835.11
<b><u>Disbursements</u></b>						
Remittances	192,870.04	94,649.97	151,440.02	59,156.30	19,718.78	517,835.11
Total	\$ 192,870.04	\$ 94,649.97	\$ 151,440.02	\$ 59,156.30	\$ 19,718.78	\$ 517,835.11

**County School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2019 through September 30, 2020**

	County-Wide	District 1	District 2	Total
Assessed Valuations	41,037,780	16,567,520	24,470,260	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 574,528.92	\$ 132,540.16	\$ 195,762.08	\$ 902,831.16
Interest	1,395.40	358.41	438.89	2,192.70
Penalties	252.46	75.45	68.81	396.72
Credit Vouchers Redeemed	(11,437.21)	(2,476.84)	(4,058.75)	(17,972.80)
Receipts for Credit	(1,681.41)	(347.44)	(612.86)	(2,641.71)
Sub-Total	563,058.16	130,149.74	191,598.17	884,806.07
Commissions Allowed	(22,522.33)	(5,205.99)	(7,663.93)	(35,392.25)
Total	540,535.83	124,943.75	183,934.24	849,413.82
<b><u>Disbursements</u></b>				
Remittances	540,535.83	124,943.75	183,934.24	849,413.82
Total	\$ 540,535.83	\$ 124,943.75	\$ 183,934.24	\$ 849,413.82

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2019 through September 30, 2020***

	Centre	Cedar Bluff	Leesburg	Gaylesville	Sand Rock	Total
Assessed Valuations	5,455,620	1,815,740	1,840,680	199,760	1,036,620	10,348,420
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 27,278.10	\$ 9,078.70	\$ 9,203.40	\$ 998.80	\$ 5,183.10	\$ 51,742.10
Interest	45.24	24.49	31.35	2.29	10.92	114.29
Penalties	4.62	3.48	6.32		3.90	18.32
Credit Vouchers Redeemed	(696.17)	(235.79)	(257.08)	(30.70)	(218.58)	(1,438.32)
Receipts for Credit	(98.53)	(43.25)	(93.71)		(11.59)	(247.08)
Sub-Total	26,533.26	8,827.63	8,890.28	970.39	4,967.75	50,189.31
Commissions Allowed	(1,326.66)	(441.38)	(444.52)	(48.52)	(248.39)	(2,509.47)
Total	25,206.60	8,386.25	8,445.76	921.87	4,719.36	47,679.84
<b><u>Disbursements</u></b>						
Remittances	25,206.60	8,386.25	8,445.76	921.87	4,719.36	47,679.84
Total	\$ 25,206.60	\$ 8,386.25	\$ 8,445.76	\$ 921.87	\$ 4,719.36	\$ 47,679.84

***Summary of Receipts and Disbursements***  
***October 1, 2018 through September 30, 2019***

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
<b><u>Receipts</u></b>								
Motor Vehicle License	\$ 953,629.15	\$ 81,050.35	\$ 3,283.50	\$ 27,801.85	\$ 701.25	\$ 82,355.32	\$	\$ 1,148,821.42
Business-Privilege License	16,497.03	28,567.17				6,066.03		51,130.23
Recordation Tax	167,275.16	83,372.33				69,076.97		319,724.46
Drivers License	145,818.25	6,376.50			2,125.50			154,320.25
Marriage License	10,980.00					2,841.00		13,821.00
Store License	424.16	1,527.01				744.01		2,695.18
Conservation License	8,637.30					436.75		9,074.05
Boat Registrations	100,153.00					10,012.00		110,165.00
Title Fees	70,870.00					14,139.00		85,009.00
Temporary Tags	228.00					114.00		342.00
Ad Valorem Tax	232,633.57	486,315.48	782,166.35	45,172.62		58,936.78		1,605,224.80
Casual Sales Tax - Motor Vehicle and Boat	538,674.42	271,361.58		21,471.45		43,763.56		875,271.01
Reinstatement Fees	27,360.00				1,520.00	1,520.00		30,400.00
Interest Earned		1,419.83						1,419.83
Other Fees						34,024.00		34,024.00
Probate Court							61,022.68	61,022.68
Fiduciary Funds							229,615.72	229,615.72
Total Receipts	2,273,180.04	959,990.25	785,449.85	94,445.92	4,346.75	324,029.42	290,638.40	4,732,080.63
<b><u>Disbursements</u></b>								
Remittances:								
Taxes, Licenses and Fees	2,273,180.04	959,990.25	785,449.85	94,445.92	4,346.75	324,029.42		4,441,442.23
Probate Court							61,022.68	61,022.68
Fiduciary Funds							1.00	1.00
Total Disbursements	2,273,180.04	959,990.25	785,449.85	94,445.92	4,346.75	324,029.42	61,023.68	4,502,465.91
Beginning Amounts Not Due To Be Remitted:								
Fiduciary Funds							152,702.23	152,702.23
Ending Amounts Not Due To Be Remitted:								
Fiduciary Funds							382,316.95	382,316.95
Balance Left To Be Settled at September 30, 2019	\$	\$	\$	\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2018 through September 30, 2019***

	<b>State Taxes</b>	<b>County Taxes</b>	<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Commissions</b>	<b>Total</b>
Assessed Valuations	38,304,260	38,304,260	38,304,260	9,873,960		
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 248,977.69	\$ 517,107.51	\$ 842,693.72	\$ 49,369.80	\$	\$ 1,658,148.72
Interest	597.79	1,245.48	2,027.92	106.03		3,977.22
Penalties	71.78	149.26	243.09	13.89		478.02
Credit Vouchers Redeemed	(7,846.32)	(16,295.44)	(26,564.54)	(1,617.26)		(52,323.56)
Receipts for Credit	(1,085.44)	(2,254.26)	(3,643.57)	(322.33)		(7,305.60)
Sub-Total	240,715.50	499,952.55	814,756.62	47,550.13		1,602,974.80
Commissions Allowed	(9,206.93)	(14,762.07)	(32,590.27)	(2,377.51)	58,936.78	
Redemption Fees	1,125.00	1,125.00				2,250.00
Total	<u>232,633.57</u>	<u>486,315.48</u>	<u>782,166.35</u>	<u>45,172.62</u>	<u>58,936.78</u>	<u>1,605,224.80</u>
<b><u>Disbursements</u></b>						
Remittances	232,633.57	486,315.48	782,166.35	45,172.62	58,936.78	1,605,224.80
Total	<u>\$ 232,633.57</u>	<u>\$ 486,315.48</u>	<u>\$ 782,166.35</u>	<u>\$ 45,172.62</u>	<u>\$ 58,936.78</u>	<u>\$ 1,605,224.80</u>

***State Motor Vehicle Ad Valorem Taxes  
October 1, 2018 through September 30, 2019***

	General		Soldier		School		Total
Assessed Valuations	38,304,260		38,304,260		38,304,260		
<b><u>Receipts</u></b>							
Gross Taxes Assessed	\$	95,760.65	\$	38,304.26	\$	114,912.78	\$ 248,977.69
Interest		229.92		91.99		275.88	597.79
Penalties		27.62		11.10		33.06	71.78
Credit Vouchers Redeemed		(3,017.79)		(1,207.15)		(3,621.38)	(7,846.32)
Receipts for Credit		(417.51)		(166.96)		(500.97)	(1,085.44)
Sub-Total		92,582.89		37,033.24		111,099.37	240,715.50
Commissions Allowed		(3,281.63)		(1,481.33)		(4,443.97)	(9,206.93)
Redemption Fees		1,125.00					1,125.00
Total		90,426.26		35,551.91		106,655.40	232,633.57
<b><u>Disbursements</u></b>							
Remittances		90,426.26		35,551.91		106,655.40	232,633.57
Total	\$	90,426.26	\$	35,551.91	\$	106,655.40	\$ 232,633.57



**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2018 through September 30, 2019**

	General	Road and Bridge	Cherokee County Hospital Board	Fire Tax	Rescue Tax	Total
Assessed Valuations	38,304,260	38,304,260	38,304,260	38,304,260	38,304,260	
<b>Receipts</b>						
Gross Taxes Assessed	\$ 191,521.30	\$ 95,760.65	\$ 153,217.04	\$ 57,456.39	\$ 19,152.13	\$ 517,107.51
Interest	461.31	230.62	369.02	138.40	46.13	1,245.48
Penalties	55.31	27.70	44.22	16.54	5.49	149.26
Credit Vouchers Redeemed	(6,035.36)	(3,017.70)	(4,828.25)	(1,810.62)	(603.51)	(16,295.44)
Receipts for Credit	(834.87)	(417.49)	(667.94)	(250.48)	(83.48)	(2,254.26)
Sub-Total	185,167.69	92,583.78	148,134.09	55,550.23	18,516.76	499,952.55
Commissions Allowed	(5,133.36)	(3,703.35)	(5,925.36)			(14,762.07)
Redemption Fees	1,125.00					1,125.00
Total	181,159.33	88,880.43	142,208.73	55,550.23	18,516.76	486,315.48
<b>Disbursements</b>						
Remittances	181,159.33	88,880.43	142,208.73	55,550.23	18,516.76	486,315.48
Total	\$ 181,159.33	\$ 88,880.43	\$ 142,208.73	\$ 55,550.23	\$ 18,516.76	\$ 486,315.48

**County School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2018 through September 30, 2019**

	County-Wide	District 1	District 2	Total
Assessed Valuations	38,304,260	15,184,940	23,119,320	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 536,259.64	\$ 121,479.52	\$ 184,954.56	\$ 842,693.72
Interest	1,291.57	319.66	416.69	2,027.92
Penalties	155.04	42.37	45.68	243.09
Credit Vouchers Redeemed	(16,899.11)	(3,633.25)	(6,032.18)	(26,564.54)
Receipts for Credit	(2,337.72)	(470.14)	(835.71)	(3,643.57)
Sub-Total	518,469.42	117,738.16	178,549.04	814,756.62
Commissions Allowed	(20,738.78)	(4,709.53)	(7,141.96)	(32,590.27)
Total	497,730.64	113,028.63	171,407.08	782,166.35
<b><u>Disbursements</u></b>				
Remittances	497,730.64	113,028.63	171,407.08	782,166.35
Total	\$ 497,730.64	\$ 113,028.63	\$ 171,407.08	\$ 782,166.35

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2018 through September 30, 2019***

	Centre	Cedar Bluff	Leesburg	Gaylesville	Sand Rock	Total
Assessed Valuations	5,340,700	1,777,400	1,604,860	211,380	939,620	9,873,960
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 26,703.50	\$ 8,887.00	\$ 8,024.30	\$ 1,056.90	\$ 4,698.10	\$ 49,369.80
Interest	49.71	26.84	21.85	2.82	4.81	106.03
Penalties	3.63	4.20	4.96	0.69	0.41	13.89
Credit Vouchers Redeemed	(1,011.40)	(229.47)	(195.54)	(84.85)	(96.00)	(1,617.26)
Receipts for Credit	(120.04)	(82.80)	(64.46)	(19.73)	(35.30)	(322.33)
Sub-Total	25,625.40	8,605.77	7,791.11	955.83	4,572.02	47,550.13
Commissions Allowed	(1,281.27)	(430.29)	(389.56)	(47.79)	(228.60)	(2,377.51)
Total	24,344.13	8,175.48	7,401.55	908.04	4,343.42	45,172.62
<b><u>Disbursements</u></b>						
Remittances	24,344.13	8,175.48	7,401.55	908.04	4,343.42	45,172.62
Total	\$ 24,344.13	\$ 8,175.48	\$ 7,401.55	\$ 908.04	\$ 4,343.42	\$ 45,172.62

***Summary of Receipts and Disbursements***  
***October 1, 2017 through September 30, 2018***

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
<b><u>Receipts</u></b>								
Motor Vehicle License	\$ 875,249.64	\$ 74,305.84	\$ 3,234.00	\$ 25,849.59	\$ 742.50	\$ 75,454.71	\$	\$ 1,054,836.28
Business-Privilege License	16,958.00	29,956.41				6,361.96		53,276.37
Recordation Tax	162,036.49	80,746.93			248.96	71,883.56		314,915.94
Drivers License	138,624.25	6,082.50			2,027.50			146,734.25
Marriage License	10,320.00					2,803.00		13,123.00
Store License	419.77	1,384.16				693.19		2,497.12
Conservation License	9,519.75					485.45		10,005.20
Boat Registrations	96,759.00					9,646.00		106,405.00
Title Fees	70,180.00					13,998.00		84,178.00
Temporary Tags	256.50					128.25		384.75
Ad Valorem Tax	225,447.97	470,812.44	757,057.66	44,800.96		57,198.06		1,555,317.09
Casual Sales Tax - Motor Vehicle and Boat	527,593.23	267,509.14		24,993.21		43,162.93		863,258.51
Reinstatement Fees	20,160.00				1,120.00	1,120.00		22,400.00
Interest Earned		1,386.06						1,386.06
Other Fees						29,962.70		29,962.70
Probate Court							59,921.47	59,921.47
Fiduciary Funds							75,248.08	75,248.08
Total Receipts	2,153,524.60	932,183.48	760,291.66	95,643.76	4,138.96	312,897.81	135,169.55	4,393,849.82
<b><u>Disbursements</u></b>								
Remittances:								
Taxes, Licenses and Fees	2,153,524.60	932,183.48	760,291.66	95,643.76	4,138.96	312,897.81		4,258,680.27
Probate Court							59,921.47	59,921.47
Total Disbursements	2,153,524.60	932,183.48	760,291.66	95,643.76	4,138.96	312,897.81	59,921.47	4,318,601.74
Beginning Amounts Not Due To Be Remitted:								
Fiduciary Funds							77,454.15	77,454.15
Ending Amounts Not Due To Be Remitted:								
Fiduciary Funds							152,702.23	152,702.23
Balance Left To Be Settled at September 30, 2018	\$	\$	\$	\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2017 through September 30, 2018***

	<b>State Taxes</b>	<b>County Taxes</b>	<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Commissions</b>	<b>Total</b>
Assessed Valuations	37,270,160	37,270,160	37,270,160	9,787,980		
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 242,256.04	\$ 503,147.16	\$ 819,943.52	\$ 48,939.90	\$	\$ 1,614,286.62
Interest	573.62	1,194.37	1,950.85	117.58		3,836.42
Penalties	91.86	191.27	317.67	18.24		619.04
Credit Vouchers Redeemed	(8,514.19)	(18,059.80)	(29,355.12)	(1,714.95)		(57,644.06)
Receipts for Credit	(1,233.71)	(2,562.19)	(4,255.18)	(201.85)		(8,252.93)
Sub-Total	233,173.62	483,910.81	788,601.74	47,158.92		1,552,845.09
Commissions Allowed	(8,961.65)	(14,334.37)	(31,544.08)	(2,357.96)	57,198.06	
Redemption Fees	1,236.00	1,236.00				2,472.00
Total	225,447.97	470,812.44	757,057.66	44,800.96	57,198.06	1,555,317.09
<b><u>Disbursements</u></b>						
Remittances	225,447.97	470,812.44	757,057.66	44,800.96	57,198.06	1,555,317.09
Total	\$ 225,447.97	\$ 470,812.44	\$ 757,057.66	\$ 44,800.96	\$ 57,198.06	\$ 1,555,317.09

***State Motor Vehicle Ad Valorem Taxes  
October 1, 2017 through September 30, 2018***

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	37,270,160	37,270,160	37,270,160	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 93,175.40	\$ 37,270.16	\$ 111,810.48	\$ 242,256.04
Interest	220.77	87.62	265.23	573.62
Penalties	35.43	14.15	42.28	91.86
Credit Vouchers Redeemed	(3,192.24)	(1,482.69)	(3,839.26)	(8,514.19)
Receipts for Credit	(474.56)	(189.73)	(569.42)	(1,233.71)
Sub-Total	89,764.80	35,699.51	107,709.31	233,173.62
Commissions Allowed	(3,225.30)	(1,427.98)	(4,308.37)	(8,961.65)
Redemption Fees	1,236.00			1,236.00
Total	87,775.50	34,271.53	103,400.94	225,447.97
<b><u>Disbursements</u></b>				
Remittances	87,775.50	34,271.53	103,400.94	225,447.97
Total	\$ 87,775.50	\$ 34,271.53	\$ 103,400.94	\$ 225,447.97

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2017 through September 30, 2018**

	General	Road and Bridge	Cherokee County Hospital Board	Fire Tax	Rescue Tax	Total
Assessed Valuations	37,270,160	37,270,160	37,270,160	37,270,160	37,270,160	
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 186,350.80	\$ 93,175.40	\$ 149,080.64	\$ 55,905.24	\$ 18,635.08	\$ 503,147.16
Interest	443.41	221.11	354.59	132.02	43.24	1,194.37
Penalties	70.94	35.45	56.77	21.32	6.79	191.27
Credit Vouchers Redeemed	(6,688.70)	(3,344.45)	(5,350.71)	(2,006.85)	(669.09)	(18,059.80)
Receipts for Credit	(948.94)	(474.54)	(759.08)	(284.71)	(94.92)	(2,562.19)
Sub-Total	179,227.51	89,612.97	143,382.21	53,767.02	17,921.10	483,910.81
Commissions Allowed	(5,014.56)	(3,584.52)	(5,735.29)			(14,334.37)
Redemption Fees	1,236.00					1,236.00
Total	175,448.95	86,028.45	137,646.92	53,767.02	17,921.10	470,812.44
<b><u>Disbursements</u></b>						
Remittances	175,448.95	86,028.45	137,646.92	53,767.02	17,921.10	470,812.44
Total	\$ 175,448.95	\$ 86,028.45	\$ 137,646.92	\$ 53,767.02	\$ 17,921.10	\$ 470,812.44

***County School Motor Vehicle Ad Valorem Taxes***  
***October 1, 2017 through September 30, 2018***

	County-Wide	District 1	District 2	Total
Assessed Valuations	37,270,160	14,393,100	22,877,060	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 521,782.24	\$ 115,144.80	\$ 183,016.48	\$ 819,943.52
Interest	1,243.04	301.67	406.14	1,950.85
Penalties	198.39	66.38	52.90	317.67
Credit Vouchers Redeemed	(18,728.03)	(4,035.50)	(6,591.59)	(29,355.12)
Receipt for Credit	(2,656.93)	(588.71)	(1,009.54)	(4,255.18)
Sub-Total	501,838.71	110,888.64	175,874.39	788,601.74
Commissions Allowed	(20,073.55)	(4,435.55)	(7,034.98)	(31,544.08)
Total	481,765.16	106,453.09	168,839.41	757,057.66
<b><u>Disbursements</u></b>				
Remittances	481,765.16	106,453.09	168,839.41	757,057.66
Total	\$ 481,765.16	\$ 106,453.09	\$ 168,839.41	\$ 757,057.66



***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2017 through September 30, 2018***

	Centre	Cedar Bluff	Leesburg	Gaylesville	Sand Rock	Total
Assessed Valuations	5,227,520	1,811,740	1,561,560	225,340	961,820	9,787,980
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 26,137.60	\$ 9,058.70	\$ 7,807.80	\$ 1,126.70	\$ 4,809.10	\$ 48,939.90
Interest	53.45	25.08	18.89	0.32	19.84	117.58
Penalties	5.30	5.11	3.05		4.78	18.24
Credit Vouchers Redeemed	(950.05)	(349.21)	(185.81)	(71.95)	(157.93)	(1,714.95)
Receipts for Credit	(104.39)	(59.16)	(8.03)	(13.59)	(16.68)	(201.85)
Sub-Total	25,141.91	8,680.52	7,635.90	1,041.48	4,659.11	47,158.92
Commissions Allowed	(1,257.10)	(434.03)	(381.80)	(52.07)	(232.96)	(2,357.96)
Total	23,884.81	8,246.49	7,254.10	989.41	4,426.15	44,800.96
<b><u>Disbursements</u></b>						
Remittances	23,884.81	8,246.49	7,254.10	989.41	4,426.15	44,800.96
Total	\$ 23,884.81	\$ 8,246.49	\$ 7,254.10	\$ 989.41	\$ 4,426.15	\$ 44,800.96

***Summary of Receipts and Disbursements***  
***October 1, 2016 through September 30, 2017***

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
<b><u>Receipts</u></b>								
Motor Vehicle License	\$ 866,135.37	\$ 75,666.88	\$ 3,696.00	\$ 26,295.20	\$ 701.25	\$ 74,711.09	\$	\$ 1,047,205.79
Business-Privilege License	16,643.50	28,796.81				6,451.58		51,891.89
Recordation Tax	149,545.08	74,772.60				74,975.27		299,292.95
Drivers License	151,122.50	6,585.00			2,195.00			159,902.50
Marriage License	12,300.00					3,314.00		15,614.00
Store License	411.30	1,531.68				761.09		2,704.07
Conservation License	9,901.45					403.80		10,305.25
Boat Registrations	93,589.00					9,376.00		102,965.00
Title Fees	68,488.00					13,641.00		82,129.00
Temporary Tags	276.00					138.00		414.00
Ad Valorem Tax	240,609.18	503,418.64	809,300.78	48,260.94		60,891.89		1,662,481.43
Casual Sales Tax - Motor Vehicle and Boat	467,536.59	235,636.34		21,096.04		38,119.41		762,388.38
Reinstatement Fees	22,860.00				1,270.00	1,270.00		25,400.00
Interest Earned		1,364.80						1,364.80
Other Fees						34,121.25		34,121.25
Probate Court							71,040.22	71,040.22
Fiduciary Funds							7,511.55	7,511.55
Total Receipts	2,099,417.97	927,772.75	812,996.78	95,652.18	4,166.25	318,174.38	78,551.77	4,336,732.08
<b><u>Disbursements</u></b>								
Remittances:								
Taxes, Licenses and Fees	2,099,417.97	927,772.75	812,996.78	95,652.18	4,166.25	318,174.38		4,258,180.31
Probate Court							71,040.22	71,040.22
Fiduciary Funds							5,902.54	5,902.54
Total Disbursements	2,099,417.97	927,772.75	812,996.78	95,652.18	4,166.25	318,174.38	76,942.76	4,335,123.07
Beginning Amounts Not Due To Be Remitted:								
Fiduciary Funds							75,845.14	75,845.14
Ending Amounts Not Due To Be Remitted:								
Fiduciary Funds							77,454.15	77,454.15
Balance Left To Be Settled at September 30, 2017	\$	\$	\$	\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2016 through September 30, 2017***

	<b>State Taxes</b>	<b>County Taxes</b>	<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Commissions</b>	<b>Total</b>
Assessed Valuations	39,604,600	39,604,600	39,604,600	10,532,440		
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 257,429.90	\$ 534,662.10	\$ 871,301.20	\$ 52,662.20	\$	\$ 1,716,055.40
Interest	826.54	1,722.66	2,771.77	179.53		5,500.50
Penalties	128.51	267.42	434.89	24.97		855.79
Credit Vouchers Redeemed	(8,181.42)	(16,351.11)	(26,533.17)	(1,703.11)		(52,768.81)
Receipts for Credit	(1,438.32)	(2,985.49)	(4,953.04)	(362.60)		(9,739.45)
Sub-Total	248,765.21	517,315.58	843,021.65	50,800.99		1,659,903.43
Commissions Allowed	(9,445.03)	(15,185.94)	(33,720.87)	(2,540.05)	60,891.89	
Redemption Fees	1,289.00	1,289.00				2,578.00
Total	240,609.18	503,418.64	809,300.78	48,260.94	60,891.89	1,662,481.43
<b><u>Disbursements</u></b>						
Remittances	240,609.18	503,418.64	809,300.78	48,260.94	60,891.89	1,662,481.43
Total	\$ 240,609.18	\$ 503,418.64	\$ 809,300.78	\$ 48,260.94	\$ 60,891.89	\$ 1,662,481.43

***State Motor Vehicle Ad Valorem Taxes  
October 1, 2016 through September 30, 2017***

	General		Soldier		School		Total
Assessed Valuations	39,604,600		39,604,600		39,604,600		
<b><u>Receipts</u></b>							
Gross Taxes Assessed	\$	99,011.50	\$	39,604.60	\$	118,813.80	\$ 257,429.90
Interest		318.17		126.30		382.07	826.54
Penalties		49.48		19.84		59.19	128.51
Credit Vouchers Redeemed		(3,028.27)		(1,211.44)		(3,941.71)	(8,181.42)
Receipts for Credit		(552.93)		(221.18)		(664.21)	(1,438.32)
Sub-Total		95,797.95		38,318.12		114,649.14	248,765.21
Commissions Allowed		(3,326.34)		(1,532.72)		(4,585.97)	(9,445.03)
Redemption Fees		1,289.00					1,289.00
Total		93,760.61		36,785.40		110,063.17	240,609.18
<b><u>Disbursements</u></b>							
Remittances		93,760.61		36,785.40		110,063.17	240,609.18
Total	\$	93,760.61	\$	36,785.40	\$	110,063.17	\$ 240,609.18

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2016 through September 30, 2017**

	General	Road and Bridge	Cherokee County Hospital Board	Fire Tax	Rescue Tax	Total
Assessed Valuations	39,604,600	39,604,600	39,604,600	39,604,600	39,604,600	
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 198,023.00	\$ 99,011.50	\$ 158,418.40	\$ 59,406.90	\$ 19,802.30	\$ 534,662.10
Interest	638.98	318.73	511.00	191.55	62.40	1,722.66
Penalties	99.20	49.48	79.38	29.90	9.46	267.42
Credit Vouchers Redeemed	(6,055.73)	(3,028.03)	(4,844.56)	(1,816.97)	(605.82)	(16,351.11)
Receipts for Credit	(1,105.75)	(552.84)	(884.51)	(331.74)	(110.65)	(2,985.49)
Sub-Total	191,599.70	95,798.84	153,279.71	57,479.64	19,157.69	517,315.58
Commissions Allowed	(5,222.80)	(3,831.95)	(6,131.19)			(15,185.94)
Redemption Fees	1,289.00					1,289.00
Total	187,665.90	91,966.89	147,148.52	57,479.64	19,157.69	503,418.64
<b><u>Disbursements</u></b>						
Remittances	187,665.90	91,966.89	147,148.52	57,479.64	19,157.69	503,418.64
Total	\$ 187,665.90	\$ 91,966.89	\$ 147,148.52	\$ 57,479.64	\$ 19,157.69	\$ 503,418.64

***County School Motor Vehicle Ad Valorem Taxes***  
***October 1, 2016 through September 30, 2017***

	County-Wide	District 1	District 2	Total
Assessed Valuations	39,604,600	14,777,040	24,827,560	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 554,464.40	\$ 118,216.32	\$ 198,620.48	\$ 871,301.20
Interest	1,698.65	393.46	679.66	2,771.77
Penalties	277.59	71.85	85.45	434.89
Credit Vouchers Redeemed	(16,956.71)	(3,541.35)	(6,035.11)	(26,533.17)
Receipt for Credit	(3,095.96)	(795.97)	(1,061.11)	(4,953.04)
Sub-Total	536,387.97	114,344.31	192,289.37	843,021.65
Commissions Allowed	(21,455.52)	(4,573.77)	(7,691.58)	(33,720.87)
Total	514,932.45	109,770.54	184,597.79	809,300.78
<b><u>Disbursements</u></b>				
Remittances	514,932.45	109,770.54	184,597.79	809,300.78
Total	\$ 514,932.45	\$ 109,770.54	\$ 184,597.79	\$ 809,300.78

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2016 through September 30, 2017***

	Centre	Cedar Bluff	Leesburg	Gaylesville	Sand Rock	Total
Assessed Valuations	5,592,060	1,861,380	1,750,620	228,680	1,099,700	10,532,440
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 27,960.30	\$ 9,306.90	\$ 8,753.10	\$ 1,143.40	\$ 5,498.50	\$ 52,662.20
Interest	93.80	35.98	34.26	4.83	10.66	179.53
Penalties	10.01	5.81	7.96	0.14	1.05	24.97
Credit Vouchers Redeemed	(981.80)	(242.70)	(280.03)	(8.81)	(189.77)	(1,703.11)
Receipts for Credit	(152.50)	(95.58)	(88.89)	(5.21)	(20.42)	(362.60)
Sub-Total	26,929.81	9,010.41	8,426.40	1,134.35	5,300.02	50,800.99
Commissions Allowed	(1,346.49)	(450.52)	(421.32)	(56.72)	(265.00)	(2,540.05)
Total	25,583.32	8,559.89	8,005.08	1,077.63	5,035.02	48,260.94
<b><u>Disbursements</u></b>						
Remittances	25,583.32	8,559.89	8,005.08	1,077.63	5,035.02	48,260.94
Total	\$ 25,583.32	\$ 8,559.89	\$ 8,005.08	\$ 1,077.63	\$ 5,035.02	\$ 48,260.94

***Summary of Receipts and Disbursements***  
***October 1, 2015 through September 30, 2016***

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
<b><u>Receipts</u></b>								
Motor Vehicle License	\$ 840,781.17	\$ 75,229.74	\$ 4,145.62	\$ 26,085.02	\$ 709.50	\$ 71,362.59	\$	\$ 1,018,313.64
Business-Privilege License	17,366.81	30,116.98				6,783.26		54,267.05
Recordation Tax	133,220.02	66,415.16	40.28		111.82	80,638.31		280,425.59
Drivers License	156,183.00	6,651.00			2,217.00			165,051.00
Marriage License	10,980.00					3,386.00		14,366.00
Store License	435.70	1,607.59				856.49		2,899.78
Conservation License	8,094.85					315.35		8,410.20
Boat Registrations	90,537.99					9,042.01		99,580.00
Title Fees	69,215.00					13,782.00		82,997.00
Temporary Tags	232.50					116.25		348.75
Ad Valorem Tax	236,271.35	493,792.84	794,063.05	46,490.81		59,821.11		1,630,439.16
Casual Sales Tax - Motor Vehicle and Boat	461,650.59	234,129.90		20,756.95		37,712.50		754,249.94
Reinstatement Fees	13,320.00				740.00	740.00		14,800.00
Interest Earned		1,139.43						1,139.43
Other Fees						44,272.50		44,272.50
Probate Court							61,670.70	61,670.70
Fiduciary Funds							237.57	237.57
Total Receipts	2,038,288.98	909,082.64	798,248.95	93,332.78	3,778.32	328,828.37	61,908.27	4,233,468.31
<b><u>Disbursements</u></b>								
Remittances:								
Taxes, Licenses and Fees	2,038,288.98	909,082.64	798,248.95	93,332.78	3,778.32	328,828.37		4,171,560.04
Probate Court							61,670.70	61,670.70
Total Disbursements	2,038,288.98	909,082.64	798,248.95	93,332.78	3,778.32	328,828.37	61,670.70	4,233,230.74
Beginning Amounts Not Due To Be Remitted:								
Fiduciary Funds							75,607.57	75,607.57
Ending Amounts Not Due To Be Remitted:								
Fiduciary Funds							75,845.14	75,845.14
Balance Left To Be Settled at September 30, 2016	\$	\$	\$	\$	\$	\$	\$	\$



***Summary of Motor Vehicle Ad Valorem Taxes  
October 1, 2015 through September 30, 2016***

	<b>State Taxes</b>	<b>County Taxes</b>	<b>County School Taxes</b>	<b>Municipal Taxes</b>	<b>Commissions</b>	<b>Total</b>
Assessed Valuations	38,933,580	38,933,580	38,933,580	10,126,380		
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 253,068.27	\$ 525,603.33	\$ 856,538.76	\$ 50,631.90	\$	\$ 1,685,842.26
Interest	864.94	1,802.58	2,935.28	180.16		5,782.96
Penalties	98.36	206.03	331.74	19.11		655.24
Credit Vouchers Redeemed	(7,959.00)	(16,528.12)	(26,803.16)	(1,429.75)		(52,720.03)
Receipts for Credit	(1,718.70)	(3,569.24)	(5,853.61)	(463.72)		(11,605.27)
Sub-Total	244,353.87	507,514.58	827,149.01	48,937.70		1,627,955.16
Commissions Allowed	(9,324.52)	(14,963.74)	(33,085.96)	(2,446.89)	59,821.11	
Redemption Fees	1,242.00	1,242.00				2,484.00
Total	236,271.35	493,792.84	794,063.05	46,490.81	59,821.11	1,630,439.16
<b><u>Disbursements</u></b>						
Remittances	236,271.35	493,792.84	794,063.05	46,490.81	59,821.11	1,630,439.16
Total	\$ 236,271.35	\$ 493,792.84	\$ 794,063.05	\$ 46,490.81	\$ 59,821.11	\$ 1,630,439.16

***State Motor Vehicle Ad Valorem Taxes  
October 1, 2015 through September 30, 2016***

	<b>General</b>	<b>Soldier</b>	<b>School</b>	<b>Total</b>
Assessed Valuations	38,933,580	38,933,580	38,933,580	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 97,333.95	\$ 38,933.58	\$ 116,800.74	\$ 253,068.27
Interest	332.69	133.08	399.17	864.94
Penalties	37.85	15.16	45.35	98.36
Credit Vouchers Redeemed	(3,061.18)	(1,224.49)	(3,673.33)	(7,959.00)
Receipts for Credit	(660.99)	(264.40)	(793.31)	(1,718.70)
Sub-Total	93,982.32	37,592.93	112,778.62	244,353.87
Commissions Allowed	(3,309.66)	(1,503.72)	(4,511.14)	(9,324.52)
Redemption Fees	1,242.00			1,242.00
Total	91,914.66	36,089.21	108,267.48	236,271.35
<b><u>Disbursements</u></b>				
Remittances	91,914.66	36,089.21	108,267.48	236,271.35
Total	\$ 91,914.66	\$ 36,089.21	\$ 108,267.48	\$ 236,271.35

**County Motor Vehicle Ad Valorem Taxes**  
**October 1, 2015 through September 30, 2016**

	General	Road and Bridge	Cherokee County Hospital Board	Fire Tax	Rescue Tax	Total
Assessed Valuations	38,933,580	38,933,580	38,933,580	38,933,580	38,933,580	
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 194,667.90	\$ 97,333.95	\$ 155,734.32	\$ 58,400.37	\$ 19,466.79	\$ 525,603.33
Interest	667.65	333.83	534.07	200.28	66.75	1,802.58
Penalties	75.47	37.84	62.51	22.65	7.56	206.03
Credit Vouchers Redeemed	(6,121.51)	(3,060.79)	(4,897.23)	(1,836.47)	(612.12)	(16,528.12)
Receipts for Credit	(1,321.91)	(660.97)	(1,057.54)	(396.61)	(132.21)	(3,569.24)
Sub-Total	187,967.60	93,983.86	150,376.13	56,390.22	18,796.77	507,514.58
Commissions Allowed	(5,189.34)	(3,759.35)	(6,015.05)			(14,963.74)
Redemption Fees	1,242.00					1,242.00
Total	184,020.26	90,224.51	144,361.08	56,390.22	18,796.77	493,792.84
<b><u>Disbursements</u></b>						
Remittances	184,020.26	90,224.51	144,361.08	56,390.22	18,796.77	493,792.84
Total	\$ 184,020.26	\$ 90,224.51	\$ 144,361.08	\$ 56,390.22	\$ 18,796.77	\$ 493,792.84

**County School Motor Vehicle Ad Valorem Taxes**  
**October 1, 2015 through September 30, 2016**

	County-Wide	District 1	District 2	Total
Assessed Valuations	38,933,580	14,342,920	24,590,660	
<b><u>Receipts</u></b>				
Gross Taxes Assessed	\$ 545,070.12	\$ 114,743.36	\$ 196,725.28	\$ 856,538.76
Interest	1,869.50	428.72	637.06	2,935.28
Penalties	211.43	74.59	45.72	331.74
Credit Vouchers Redeemed	(17,140.36)	(3,553.52)	(6,109.28)	(26,803.16)
Receipt for Credit	(3,701.43)	(750.52)	(1,401.66)	(5,853.61)
Sub-Total	526,309.26	110,942.63	189,897.12	827,149.01
Commissions Allowed	(21,052.37)	(4,437.71)	(7,595.88)	(33,085.96)
Total	505,256.89	106,504.92	182,301.24	794,063.05
<b><u>Disbursements</u></b>				
Remittances	505,256.89	106,504.92	182,301.24	794,063.05
Total	\$ 505,256.89	\$ 106,504.92	\$ 182,301.24	\$ 794,063.05

***Municipal Motor Vehicle Ad Valorem Taxes  
October 1, 2015 through September 30, 2016***

	Centre	Cedar Bluff	Leesburg	Gaylesville	Sand Rock	Total
Assessed Valuations	5,365,340	1,824,280	1,620,400	188,100	1,128,260	10,126,380
<b><u>Receipts</u></b>						
Gross Taxes Assessed	\$ 26,826.70	\$ 9,121.40	\$ 8,102.00	\$ 940.50	\$ 5,641.30	\$ 50,631.90
Interest	88.08	44.30	23.44	8.95	15.39	180.16
Penalties	6.47	8.20	1.63	0.96	1.85	19.11
Credit Vouchers Redeemed	(660.47)	(294.21)	(207.43)	(83.12)	(184.52)	(1,429.75)
Receipts for Credit	(255.07)	(56.18)	(73.46)	(37.62)	(41.39)	(463.72)
Sub-Total	26,005.71	8,823.51	7,846.18	829.67	5,432.63	48,937.70
Commissions Allowed	(1,300.29)	(441.18)	(392.31)	(41.48)	(271.63)	(2,446.89)
Total	24,705.42	8,382.33	7,453.87	788.19	5,161.00	46,490.81
<b><u>Disbursements</u></b>						
Remittances	24,705.42	8,382.33	7,453.87	788.19	5,161.00	46,490.81
Total	\$ 24,705.42	\$ 8,382.33	\$ 7,453.87	\$ 788.19	\$ 5,161.00	\$ 46,490.81

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## ***Rates of Taxation***

### ***October 1, 2015 through September 30, 2020***

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#### **State Taxes**

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3, as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

#### **County Taxes**

The County Commission levied taxes for county purposes as follows:

General	5.0 Mills
Road and Bridge	2.5 Mills
Hospital	4.0 Mills
County Fire Department	1.5 Mills
County Rescue Squad	0.5 Mill
County-Wide School	4.0 Mills
County-Wide School (Special)	10.0 Mills
School Districts	8.0 Mills

#### **Municipal Taxes**

Municipal taxes were assessed at the previous year's rates as follows:

Centre	5.0 Mills
Cedar Bluff	5.0 Mills
Leesburg	5.0 Mills
Gaylesville	5.0 Mills
Sand Rock	5.0 Mills

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***Special Licensing Officials' Fund***  
***Summary of Receipts, Disbursements and Balance***  
***October 1, 2015 through September 30, 2020***

	Special Licensing Officials' Fund
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<b><u>Receipts</u></b>	
Reinstatement Fees	\$ 7,445.00
Total Receipts	<u>7,445.00</u>
<b><u>Disbursements</u></b>	
Miscellaneous	
Total Disbursements	<u>                    </u>
Excess of Receipts Over/(Under) Disbursements	7,445.00
Balance - October 1, 2015	<u>1,280.00</u>
Balance - September 30, 2020	<u><u>\$ 8,725.00</u></u>